

Matching Costs - 40 CFR PART 31

Matching or cost sharing requirements may be satisfied by allowable costs incurred by the grantee from other grants or cash donations, or in the value of third party in-kind contributions applicable to the period to which the cost sharing or matching requirement applies.

- Neither costs nor the value of third party in-kind contributions may count towards satisfying a matching requirement of a grant agreement if they have been or will be counted towards satisfying a matching requirement of another grant agreement.
- Costs and third party in-kind contributions counting towards satisfying a matching requirement must be verifiable from the records of the grantee. These records must show how the value placed on third party in-kind contributions was derived. To the extent feasible, volunteer services will be supported by the same methods that the organization uses to support the allocability of regular personnel costs.

Valuation of Donated Services

(1) Volunteer services.

Unpaid services provided to a Grantee by individuals will be valued at rates consistent with those ordinarily paid for similar work in the grantee's organization. If the grantee does not have employees performing similar work, the rates will be consistent with those ordinarily paid by other employers for similar work in the same labor market. A reasonable amount for fringe benefits may be included in the valuation.

(2) Employees of other organizations.

When an employer other than a grantee furnishes free of charge the services of an employee in the employee's normal line of work, the services will be valued at the employee's regular rate of pay exclusive of the employee's fringe benefits and overhead costs. If the services are in a different line of work, then the valuation for volunteer service described in the section above applies.

Valuation of Third Party Donations

- Supply contributions will be valued at the market value at the time of donation.
- Use of loaned equipment or space in a building will be valued at the fair rental rate.

The material presented on this page is excerpted and edited from 40 CFR PART 31, Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments and is intended to serve as a reference for DCR Project Managers and Grantees.